## **ABSTRACT**

The present invention provides a process for preparing N-methylparoxetine, an intermediate in the synthesis of paroxetine, by reacting sesamol-tetrabutylammonium salt with CIPMA. The synthesis of the intermediate in the prior are resulted in a particularly low yield. The use of the sesamol-tetrabutylammonium salt increases the yield by more than three folds over the prior art. The present invention is not limited to the synthesis of N-methylparoxetine, but also includes other similar compounds.

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